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8 Attorneys for the United States of America,  
Petitioner  
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11 UNITED STATES DISTRICT COURT  
12 CENTRAL DISTRICT OF CALIFORNIA  
13

14 UNITED STATES OF AMERICA, ) Case No. CV 08-3214-AHM (Ex)  
15 )  
Petitioner, ) ORDER TO SHOW CAUSE  
16 )  
17 v. )  
18 )  
LIBERTY THYME, )  
19 )  
20 Respondent,  
21

22 Upon the Petition and supporting Memorandum of Points and  
23 Authorities and Declaration to the Petition, the Court finds that  
24 Petitioner has established its prima facie case for judicial  
25 enforcement of the subject Internal Revenue Service summons.  
26 See United States v. Powell, 379 U.S. 48, 58, 85 S.Ct. 248,  
27 13 L.Ed.2d 112 (1964); see also, Crystal v. United States,  
28 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose,

1 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States,  
2 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government's prima  
3 facie case is typically made through the sworn declaration of the  
4 IRS agent who issued the summons); accord, United States v.  
5 Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

6 Therefore, **IT IS ORDERED** that Respondent appear before this  
7 District Court of the United States for the Central District of  
8 California, in Courtroom No. 14,

9 ☒ United States Courthouse  
10 312 North Spring Street, Los Angeles, California, 90012

11 ☐ Roybal Federal Building and United States Courthouse  
12 255 E. Temple Street, Los Angeles, California, 90012

13 ☐ Ronald Reagan Federal Building and United States Courthouse  
14 411 West Fourth Street, Santa Ana, California, 92701

15 ☐ Brown Federal Building and United States Courthouse  
16 3470 Twelfth Street, Riverside, California, 92501

17 on July 21, 2008, at 10:00 a.m., and show cause why the testimony  
18 and production of books, papers, records, and other data demanded  
19 in the subject Internal Revenue Service summons should not be  
20 compelled.

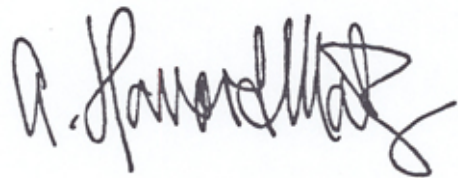
21 IT IS FURTHER ORDERED that copies of this Order, the  
22 Petition, Memorandum of Points and Authorities, and accompanying  
23 Declaration be served promptly upon Respondent by any employee of  
24 the Internal Revenue Service by personal delivery or by certified  
25 mail.

26 IT IS FURTHER ORDERED that within ten (10) days after  
27 service upon Respondent of the herein described documents,  
28 Respondent shall file and serve a written response, supported by

1 appropriate sworn statements, as well as any desired motions.  
2 If, prior to the return date of this Order, Respondent files a  
3 response with the Court stating that Respondent does not desire to  
4 oppose the relief sought in the Petition, nor wish to make an  
5 appearance, then the appearance of Respondent at any hearing  
6 pursuant to this Order to Show Cause is excused, and Respondent  
7 shall be deemed to have complied with the requirements of this  
8 Order.

9 IT IS FURTHER ORDERED that all motions and issues raised by  
10 the pleadings will be considered on the return date of this Order.  
11 Only those issues raised by motion or brought into controversy by  
12 the responsive pleadings and supported by sworn statements filed  
13 within ten (10) days after service of the herein described  
14 documents will be considered by the Court. All allegations in the  
15 Petition not contested by such responsive pleadings or by sworn  
16 statements will be deemed admitted.

17  
18 DATED: June 6, 2008

A handwritten signature in dark ink, appearing to read "A. Howard Matz", is written over a light blue rectangular background.

20 A. HOWARD MATZ  
21 United States District Judge  
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